

Cox Committee

QUESTIONNAIRE

SUBMITTED BY THE

Select Committee of the House of Representatives

OF THE

Congress of the United States

**Created by House Resolution 561,
Eighty-second Congress, Second Session,
To Investigate Tax-Exempt Foundations
and Comparable Organizations**

INSTRUCTIONS

1. Answers to the questionnaire should be made to the committee in duplicate.
2. Answers should be prepared so that they are carefully keyed to the section and question number of each section. No particular form other than reference to section and question number need be observed. However, in order to avoid confusion and expedite processing, it is requested that the answers to each section should begin on a page separate from those on which answers to another section have been given. In other words, when beginning answers to any section please use a sheet of paper on which no other answers have been made.
3. The committee places a higher premium on clarity and substance than on style and form; on speed of completion rather than on niceties of phrase. Write as much or as little as is deemed necessary to answer the questions. The committee wishes your best thinking but will appreciate such brevity and compression as is consonant with clear exposition.
4. Please use one side only of regular 8½ by 11 letter-size paper for your answers, double-spaced and numbered serially at the top irrespective of section, with the name of your organization at the top of each page.

- A-1. What is the name of your organization?
- A-2. What is its legal nature, i. e., a trust, a corporation, or other type of association?
- A-3. If a corporation, in what State is it incorporated and by what State agency?
- A-4. Where is its principal office located?
- A-5. When was it chartered or otherwise organized?
- A-6. Is it the outgrowth or continuation of a form of predecessor organization, or the result of a merger? Explain.
- A-7. (a) Has it been declared exempt from taxation under section 101 (6) or any other section of the Internal Revenue Code by the Commissioner of Internal Revenue? If so, when was such exemption granted?
- (b) Has its exemption ever been removed, suspended, or challenged by the Commissioner of Internal Revenue? If so, state when and the circumstances thereof.
- A-8. If it is in the nature of a trust, is it permitted deductions for charitable and related contributions as provided by section 162 of the Internal Revenue Code?
- A-9. Give the names, addresses (business or mailing) and terms of all trustees or members of your board of directors since 1935.
- A-10. Is any of your trustees, members of your board of directors, or executive officers the creator of your organization or a contributor, present or past, to your organization, or a brother or sister (whole or half blood), spouse, ancestor, or lineal descendant of such creator or contributor? If so, explain.
- A-11. Is any of your trustees, members of your board of directors, or executive officers also a trustee, director, or officer of any other tax-exempt organization or of any corporation or other business organization related directly or indirectly to your organization? If so, explain in detail.
- A-12. List the names and addresses of the principal executive officers of your organization.
- A-13. What was the amount of your original endowment and in what manner was it granted to your organization?
- A-14. What capital additions over \$10,000 in amount have you received since your original endowment and from what sources?
- A-15. Is your endowment fund perpetual or is it expendable on an optional or determined liquidating basis? Explain.
- A-16. What is the amount of your present endowment?
- A-17. Attach a balance sheet indicating the amounts of your assets, liabilities, and net worth as of the close of your last fiscal year.
- A-18. What was your average gross income for the years 1946-1951, both years inclusive?

- B-1. What is the purpose or purposes for which your organization was created as defined by your charter or other instrument creating your organization?
- B-2. State the activities which your organization considers permissible under the purpose or purposes stated in your answer to question 1.
- B-3. Who determines whether the funds of your organization are being spent within the limitations set forth in your answers to questions 1 and 2?
- B-4. Who determines what gifts, grants, loans, contributions, or expenditures are to be made by your organization?
- B-5. On what are the determinations specified in question 4 based?
- B-6. With whom do proposals submitted to the person, persons, or group named in your answer to question 4 for gifts, grants, loans, contributions, and expenditures originate?
- B-7. Is any individual or group of individuals charged with the duty of originating and developing plans, programs, and proposals for the distribution of your funds?
- B-8. If the answer to question 7 is in the affirmative, state the names and positions of such persons.
- B-9. Was an investigation of each individual named or specified in your answers to questions 3, 4, 7, and 8 made into his or her background and qualifications before he or she was elected, appointed, employed, or otherwise entrusted with his or her duties or responsibilities?
- B-10. If the answer to question 9 is in the affirmative, give details as to the nature of such investigations, the manner in which they were conducted, and by whom.
- B-11. If the answer to question 9 is in the affirmative, state when such investigations were first instituted.
- B-12. If the answer to question 9 is in the affirmative, state the reasons for making such investigations, whether there has been any change in the policy of your organization in relation thereto, and, if so, the date and reasons therefor.
- B-13. If the answer to question 9 is in the affirmative, state whether the results of such investigations were reduced to writing or if any memoranda were made in connection therewith.
- B-14. If the answer to question 13 is in the affirmative, state whether such writings or memoranda (a) were extant as of January 1951, (b) are extant now, and (c) if extant, the person, firm, corporation, or organization in whose possession or custody they are.
- B-15. If the answer to question 9 is in the affirmative, state whether any such investigation revealed any person hired or employed by or affiliated with your organization who at the time of the investigation had or prior thereto had had any affiliations with communist front organizations.
- B-16. If the answer to question 15 is in the affirmative, state the name or names of such person or persons.
- B-17. If the answer to question 9 is in the negative, state whether such investigations were ever considered or discussed by your organization or the trustees, board of directors, or officers thereof, and, if so, by whom and the basis of any decision reached in connection therewith.
- B-18. If the answer to question 15 is in the affirmative, state what action was taken by your organization with reference to such person or persons.
- B-19. What steps, if any, have been or are being taken to prevent infiltration of your organization by subversive persons?
- B-20. If the answer to question 19 is in the negative, state whether you think it necessary or advisable to initiate procedures to prevent possible infiltration of subversives into your organization; and, if so, whether you intend to do so and the general routine of the intended procedures.

SECTION C

- C-1. Have any gifts, grants, loans, contributions, or expenditures been made by your organization which were not in accordance with the purpose or purposes defined by the instrument establishing or creating your organization or the permissible activities of your organization set forth in your answers to questions 1 and 2 of section B?
- C-2. If the answer to question 1 is in the affirmative, list the amount, recipient, date, and nature of such gift, grant, loan, contribution, or expenditure.
- C-3. Does your organization follow up gifts, grants, loans, or contributions made by it to other foundations, agencies, institutions, or groups by investigation to determine the ultimate disposition of such moneys?
- C-4. Has any gift, grant, loan, or contribution been made by you to another foundation, agency, organization, institution, or group which in turn made or makes gifts, grants, loans, contributions, or expenditures which are not permissible under your charter or instrument establishing your organization?
- C-5. If the answer to question 4 is in the affirmative, list the amount, recipient, date, and nature of each such gift, grant, loan, contribution, or expenditure and the reasons for the making thereof.
- C-6. In the making of gifts, grants, loans, contributions, or other expenditures does your organization consult with any other organizations such as the United States Government, educational groups, religious groups, labor groups, veterans' societies, patriotic societies, foreign governments, other foreign agencies? If so, explain.
- C-7. List those institutions, operating agencies, publications, specific projects, and individuals which have received aid from your organization and the amounts and years and nature of such aid since 1935. (NOTE.—(a) If your filing system is so set up, it is desired that the lists be made up in alphabetical order. (b) Lists that are included as sections of published works will be accepted in fulfillment of 7 above.)

SECTION D

- D-1. State your definition and your understanding of the meaning of the term "subversive" as that term is commonly used in public print today as applied to the activities of an individual, individuals, groups of individuals, an organization, or an institution in relation to the government of the United States.
- D-2. Does your organization make any attempt to determine whether the immediate or eventual recipient (whether an individual, group of individuals, association, institution, or organization) of any grant, gift, loan, contribution, or expenditure made by your organization has been or is "subversive" as you have defined that term in answer to question 1, in advance of and/or after making such grant, gift, loan, contribution, or expenditure?
- D-3. If the answer to question 2 is in the affirmative, state the nature of such attempted determination, how made, by whom, whether the results thereof are reduced to writing, and, if so, whether they are extant and where?
- D-4. If the answer to question 2 is in the affirmative, state when such attempts were first initiated and why; also state whether such attempts have been made sporadically or whether such is established policy, and if the latter, when such policy was established.
- D-5. If the answer to question 2 is in the negative, state whether such attempts were ever considered or discussed by your organization, its trustees, directors, or officers, and if so, by whom and the basis of any decision reached in connection therewith.
- D-6. Does your organization check immediate, intermediary, or eventual recipients of grants, gifts, loans, or contributions from your organization against the list of subversive and related organizations prepared by the Attorney General of the United States?*
- D-7. If your answer to question 6 is in the affirmative, state whether such listing of an organization by the Attorney General of the United States influences you in the making or withholding of grants, gifts, loans, contributions, or expenditures either directly or indirectly to organizations so listed.
- D-8. If your answer to question 6 is in the negative, state the reasons therefor fully.
- D-9. Do you consider it your duty or responsibility to consider the possible effects of grants, gifts, loans, or contributions to organizations which have been so listed by the Attorney General of the United States?
- D-10. Has your organization made any grants, gifts, loans, contributions, or expenditures either directly or indirectly through other organizations to any organization so listed by the Attorney General of the United States or to any individual, individuals, or organizations considered "subversive" as you have defined that term in answer to question 1?
- D-11. If your answer to question 10 is in the affirmative, list the recipient and date of each such grant, gift, loan, contribution, or expenditure and the amount and nature thereof.
- D-12. If your answer to question 10 is in the affirmative, state whether you knew such organization had been so listed by the Attorney General or was considered "subversive" at the time you made such grant, gift, loan, contribution, or expenditure.
- D-13. If your answer to questions 10 and 12 are both in the affirmative, state your reasons for making such grant, gift, loan, contribution, or expenditure.
- D-14. Has your organization made any grant, gift, loan, contribution, or expenditure directly or indirectly to any individual, individuals, group, organization, or institution which grant, gift, loan, contribution, or expenditure or recipient has been criticized or cited by the Un-American Activities Committee of the United States House of Representatives or the Subcommittee on Internal Security of the Judiciary Committee of the United States Senate?
- D-15. If your answer to question 14 is in the affirmative, list the recipient and date of each such grant, gift, loan, contribution, or expenditure and the amount and nature thereof.
- D-16. Does your organization consult the "Guide to Subversive Organizations and Publications," House Document No. 137, prepared and released by the Committee on Un-American Activities, United States House of Representatives? If so, for what purpose and to what effect?

*List of organizations designated by the Attorney General as within Executive Order No. 9835 according to the classification of Section 3, Part III, of the Executive Order.

SECTION E

E-1. In your opinion, should educational and philanthropic foundations and other comparable organizations which are exempt from Federal income taxation finance or sponsor projects which may have as a direct result the influencing of public opinion in the fields of politics? Economics? Education? International relations? Religion? Government and Public Administration? Other Fields? Explain fully.

E-2. In your opinion should a tax-exempt foundation which makes a grant to an individual, a group, institution, or organization:

(a) Indicate the conclusions to be reached?

(b) Withdraw its grant or discontinue it if conclusions different from those held by the foundation are reached?

(c) Suppress the findings if they differ from the views of the foundation? Explain fully.

E-3. Explain in detail the activities, if any, of your organization in the field of education both within and outside the territorial limits of the United States. The following questions should be covered fully, but your answer need not be limited thereto:

(a) What policies govern your activities in this field, and who formulates said policies?

(b) Do you consult individuals or groups other than those employed or otherwise directly connected with your organization in the formulation of policies in this field? Explain.

(c) Is an effort made to aid, assist, or support individuals, groups, or projects representing divergent views on controversial educational issues? If so, explain how this is accomplished. If not, explain the reasons therefor.

(d) Is any assistance provided by you for projects in this field conducted by religious or sectarian educational groups, associations, schools, colleges, or universities? If so, is an effort made to secure an equal distribution of moneys among the various major religious groups or sects? If such an effort is not made, why is it not made?

(e) With whom do you consult with regard to financing educational projects outside the territorial limits of the United States? Do

you consult with any United States Government agencies, including the United States State Department?

(f) In your opinion, what effect, if any, has your organization had on education in the United States? In other countries?

(g) Does your organization directly or indirectly sponsor or otherwise support proposed or pending State or Federal legislation within the United States or legislation in foreign countries in the field of education? Explain.

(h) In your opinion what effect have educational and philanthropic foundations and comparable organizations had on education in the United States? In other countries?

E-4. Explain in detail the activities of your organization in the field of international relations both within and outside the territorial limits of the United States. The following questions should be covered fully, but your answer need not be limited thereto:

(a) What policies govern your activities in this field and who formulates said policies?

(b) Do you consult individuals or groups other than those employed or otherwise directly connected with your organization in the formulation of your policies in this field? Explain fully.

(c) Is an effort made to aid, assist, or support individuals, groups, or projects representing divergent views on controversial international issues? If so, explain how this is accomplished. If not, explain the reasons therefor.

(d) Explain in detail the relationship your organization has had with the League of Nations and the United Nations or any of its related agencies.

(e) Explain in detail your relationship with the State Department and any other Government agencies in this field.

(f) In your opinion, what effect, if any, has your organization had on the foreign policies of the United States? On the policies of the United Nations? On the policies of other nations?

(g) Does your organization directly or indirectly sponsor or support any proposed or

pending State or Federal legislation or legislation in foreign countries in the field of international relations?

(h) In your opinion, what effect, if any, have educational and philanthropic foundations and comparable organizations had on international relations? On the foreign policies of the United States? On the policies of the United Nations? On the policies of other nations?

E-5. Explain in detail the activities of your organization in the field of government and public administration. The following questions should be answered fully, but your answer need not be limited thereto:

(a) What policies govern your activities in this field, and who formulates said policies?

(b) Do you consult individuals or groups other than those employed or otherwise directly connected with your organization in the formulation of your policies in this field? Explain fully.

(c) Is an effort made to aid, assist, or support individuals, groups, or projects representing divergent views on controversial governmental and public administration issues? If so, explain how this is accomplished. If not, explain the reasons therefor.

(d) Explain in detail your relationship with United States Government agencies in this field.

(e) Does your organization directly or indirectly sponsor or support pending or proposed State, Federal, or foreign legislation in this field? Explain.

(f) In your opinion, what effect has your organization had on governmental and public administration matters in the United States? In other countries?

(g) In your opinion, what effect have educational and philanthropic foundations and

comparable organizations had on governmental and public administration matters in the United States? In other countries?

E-6. Explain in detail the activities of your organization in the field of economics. The following questions should be answered fully, but your answer need not be limited thereto:

(a) What policies govern your activities in this field, and who formulates said policies?

(d) Do you consult individuals or groups other than those employed or otherwise directly connected with your organization in the formulation of policies in this field? Explain fully.

(c) Is an effort made to aid, assist, or support individuals, groups, or projects representing divergent views on controversial economic issues? If so, explain how this is accomplished. If not, explain the reasons therefor.

(d) In your opinion, what effect has your organization had on the economic life of the United States?

(e) Does your organization directly or indirectly sponsor or otherwise support proposed or pending State or Federal legislation in the field of economics? Explain.

(f) In your opinion, what effect have educational and philanthropic foundations and comparable organizations had on the economic life of the United States?

E-7. (a) Has your organization ever contributed any funds to any individual, individuals, group, or organization within or without the United States for political purposes? Explain.

(b) Has your organization ever contributed any funds to any individual, individuals, group, or organization for nonpolitical purposes, which funds were nevertheless actually used for political purposes? Explain.

- F-1. Is your organization engaged in any activities in foreign countries other than those which you have indicated in your answers to prior sections of this questionnaire? Explain fully.
- F-2. Does your organization maintain offices or agents in any foreign country?
- F-3. If your answer to question 2 is in the affirmative, explain fully, giving the number of agents in each country who are employees, the nature of their duties, the amounts which they are paid and by whom.
- F-4. Does your organization promote activities in any foreign country through any foreign organizations or foreign individuals not in your employ? Explain fully.
- F-5. If you are engaged in any activities in foreign countries, state the amount of your average annual total budget for such activities during the past 5 years, and give the proportion of such budget to the total amount expended by you during the same period in the United States.
- F-6. Does your organization deal directly with the governments of foreign countries in which funds are spent or activity is promoted? Do you deal with any particular political party or group in said countries? Explain fully.
- F-7. Is any agent, employee, or affiliate of your organization engaged in political activities in any foreign country? If so, explain fully.
- F-8. If your organization is engaged in any activity in foreign countries, do you consult with reference thereto with the United States Department of State? Explain fully.

- G-1. What, in your opinion, is the function of tax-exempt philanthropic and educational foundations in society today? Are they supplying a vital need? If so, to what extent?
- G-2. In your opinion, could the functions of foundations be effectively performed by government? Explain your answer fully.
- G-3. State as succinctly as possible your views on the following:
- (a) What contributions to society have foundations made to date?
 - (b) Have they succeeded in making the maximum use of their potentialities?
 - (c) What mistakes, if any, have they made?
 - (d) What are the principal difficulties they face in achieving maximum results?
- G-4. In your opinion, has the public a direct interest in tax-exempt foundations and comparable organizations? State the reasons for your answer fully.
- G-5. In your opinion, is some form of governmental regulation of foundations necessary or desirable?
- G-6. If your answer to question 5 is in the affirmative, give your reasons therefor and state the form such regulation should take.
- G-7. If your answer to question 5 is in the negative, give the reasons for your view.
- G-8. Do you believe that the charters or other instruments creating educational and philanthropic foundations and comparable organizations should specifically describe the type of activity in which the foundation will engage? Or do you feel it is sufficient to indicate the organization's purpose in general terms as "promotion of human welfare," "diffusion of knowledge," "betterment of mankind"? Explain.
- G-9. Do you feel that any limits should be placed on educational and philanthropic foundations and comparable organizations as to the size of endowment, legal life, right of trustees to spend its capital funds, etc.?

H-1. If you have any views or suggestions concerning educational and philanthropic foundations which you have not covered elsewhere in your answers to this questionnaire, the committee will welcome them.

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| <p>I-1. Name and identify those persons, firms, or organizations, both within and outside your organization which have had responsibility for preparing the answers to this questionnaire.</p> <p>I-2. State whether you have consulted with the representatives of other foundations with reference to this questionnaire and the answers thereto after receipt of this questionnaire.</p> | <p>I-3. If your answer to question 2 is in the affirmative, give the names, addresses, and titles of those persons with whom you have consulted.</p> <p>I-4. State whom, if anyone, you have consulted with reference to this questionnaire in any branch, department, or agency of the United States Government other than the representatives of the Select Committee submitting this questionnaire. Give the names and titles of such individuals.</p> |
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